

**EXHIBIT 2**

**LIQUIDATION BUDGET**

Mountain Sports, LLC; et al.  
United States Bankruptcy Court for Delaware Case No: 24-11385  
Interim Weekly Cashflow

| Week End Date                               | Week 1<br>7/20/2024 | Week 2<br>7/27/2024 | Week 3<br>8/3/2024 | Week 4<br>8/10/2024 | Week 5<br>8/17/2024 | Week 6<br>8/24/2024 | Week 7<br>8/31/2024 | Week 8<br>9/7/2024 | Week 9<br>9/14/2024 | Week 10<br>9/21/2024 | Week 11<br>9/28/2024 | Total               |
|---|---------------------|---------------------|--------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|----------------------|----------------------|---------------------|
| <b>Net Sales</b>                            | <b>2,762,131</b>    | <b>3,281,650</b>    | <b>3,586,367</b>   | <b>3,742,859</b>    | <b>3,713,559</b>    | <b>3,601,421</b>    | <b>3,329,197</b>    | <b>2,838,131</b>   | <b>2,500,276</b>    | <b>1,796,726</b>     | <b>258,962</b>       | <b>31,411,280</b>   |
| Accounts Receivable                         |                     |                     |                    |                     |                     |                     |                     |                    |                     |                      | 2,003,804            | <b>2,003,804</b>    |
| Collections                                 | 2,762,131           | 3,281,650           | 3,586,367          | 3,742,859           | 3,713,559           | 3,601,421           | 3,329,197           | 2,838,131          | 2,500,276           | 1,796,726            | 258,962              | <b>31,411,280</b>   |
| Bank & Credit Card Fees & Other             | (158,699)           | (57,476)            | (62,362)           | (64,871)            | (64,404)            | (62,603)            | (58,238)            | (50,364)           | (44,946)            | (33,664)             | (9,006)              | <b>(666,650)</b>    |
| Gift Cards                                  | (30,000)            | (30,000)            | (30,000)           | (10,000)            | (10,000)            | -                   | -                   | -                  | -                   | -                    | -                    | <b>(110,000)</b>    |
| <b>Total Collections</b>                    | <b>2,573,432</b>    | <b>3,194,174</b>    | <b>3,494,005</b>   | <b>3,667,988</b>    | <b>3,639,155</b>    | <b>3,538,818</b>    | <b>3,270,960</b>    | <b>2,787,768</b>   | <b>2,455,330</b>    | <b>1,763,061</b>     | <b>2,253,761</b>     | <b>32,636,454</b>   |
| Supervision                                 | 191,375             | 65,914              | 65,914             | 65,914              | 65,914              | 65,914              | 65,914              | 65,914             | 65,914              | 65,914               | 17,231               | <b>801,835</b>      |
| Advertising                                 | 167,087             | 47,739              | 47,739             | 47,739              | 47,739              | 47,739              | 47,739              | 47,739             | 47,739              | 47,739               | 16,371               | <b>613,109</b>      |
| Consultant Fee                              | 142,972             | 51,780              | 56,182             | 58,442              | 58,019              | 56,399              | 52,467              | 45,373             | 40,492              | 30,328               | 8,113                | <b>600,588</b>      |
| Liquidator OH Cost                          | 20,305              | 6,180               | 6,180              | 6,180               | 6,180               | 6,180               | 6,180               | 6,180              | 6,180               | 6,180                | 2,878                | <b>78,802</b>       |
| Liquidator Deposit                          | -                   | -                   | -                  | -                   | -                   | -                   | -                   | -                  | -                   | -                    | (164,000)            | <b>(164,000)</b>    |
| Payroll, Including Benefits                 | 680,097             | 41,363              | 963,430            | 41,363              | 671,454             | 41,363              | 628,032             | 289,916            | 628,032             | 41,363               | 1,893,143            | <b>5,919,557</b>    |
| Occupancy                                   | 443,815             | 176,431             | 627,938            | 76,431              | 557,666             | 76,431              | 527,938             | 76,431             | 436,107             | 76,431               | 261,284              | <b>3,396,905</b>    |
| Distribution Center                         | 93,657              | 3,657               | 303,276            | -                   | -                   | -                   | -                   | -                  | -                   | -                    | -                    | <b>400,591</b>      |
| Insurance                                   | 66,200              | 26,000              | 66,200             | 26,000              | -                   | -                   | -                   | 66,200             | 26,000              | -                    | 26,424               | <b>303,024</b>      |
| Sales Tax Payments                          | 321,610             | -                   | -                  | -                   | 740,361             | -                   | -                   | -                  | 553,348             | -                    | 282,473              | <b>1,897,792</b>    |
| Operating Systems                           | 71,723              | 28,423              | 200,374            | 27,523              | 28,173              | 28,423              | 73,642              | 27,523             | 28,173              | 28,423               | 66,642               | <b>609,040</b>      |
| Principal and Interest                      | -                   | -                   | 474,101            | -                   | -                   | -                   | -                   | 349,101            | -                   | -                    | 123,145              | <b>946,348</b>      |
| Returns                                     | -                   | -                   | -                  | -                   | -                   | -                   | -                   | -                  | -                   | -                    | -                    | <b>-</b>            |
| Other                                       | 45,000              | 50,865              | 35,000             | 35,000              | 35,000              | 40,000              | 50,865              | 35,000             | 35,000              | 40,000               | 50,865               | <b>452,595</b>      |
| <b>Net Expenses</b>                         | <b>2,243,842</b>    | <b>498,352</b>      | <b>2,846,335</b>   | <b>384,593</b>      | <b>2,210,507</b>    | <b>362,450</b>      | <b>1,452,778</b>    | <b>1,009,377</b>   | <b>1,866,985</b>    | <b>336,379</b>       | <b>2,584,568</b>     | <b>15,796,165</b>   |
| <b>Professional Fees</b>                    |                     |                     |                    |                     |                     |                     |                     |                    |                     |                      |                      |                     |
| Legal Fees - G&M                            | 101,613             | 50,806              | 50,806             | 50,806              | 50,806              | 50,806              | 50,806              | 50,806             | 50,806              | 50,806               | 50,806               | <b>609,878</b>      |
| Committee                                   | 54,545              | 54,545              | 54,545             | 54,545              | 54,545              | 54,545              | 54,545              | 54,545             | 54,545              | 54,545               | 54,545               | <b>600,000</b>      |
| US Trustee Fees                             | 33,492              | -                   | -                  | -                   | -                   | -                   | -                   | -                  | 221,539             | -                    | 27,331               | <b>282,362</b>      |
| Claims Agent                                | 30,000              | 6,000               | 6,000              | 6,000               | 6,000               | 6,000               | 6,000               | 6,000              | 6,000               | 6,000                | 6,000                | <b>90,000</b>       |
| Riverson                                    | -                   | 10,000              | 10,000             | 10,000              | 10,000              | 10,000              | 10,000              | 10,000             | 10,000              | 10,000               | 10,000               | <b>100,000</b>      |
| Blank Rome                                  | -                   | 50,000              | 50,000             | 50,000              | 50,000              | 50,000              | 50,000              | 50,000             | 50,000              | 50,000               | 50,000               | <b>500,000</b>      |
| Investment Bank                             | -                   | -                   | -                  | -                   | -                   | -                   | -                   | -                  | -                   | -                    | -                    | <b>-</b>            |
| Silverman Consulting                        | 75,000              | 35,000              | 35,000             | 35,000              | 25,000              | 25,000              | 20,000              | 20,000             | 20,000              | 20,000               | 20,000               | <b>330,000</b>      |
| <b>Professional Fees</b>                    | <b>294,651</b>      | <b>206,352</b>      | <b>206,352</b>     | <b>206,352</b>      | <b>196,352</b>      | <b>196,352</b>      | <b>191,352</b>      | <b>191,352</b>     | <b>412,890</b>      | <b>191,352</b>       | <b>218,683</b>       | <b>2,512,038</b>    |
| <b>Net Estimated Cash Flow</b>              | <b>34,940</b>       | <b>2,489,470</b>    | <b>441,319</b>     | <b>3,077,043</b>    | <b>1,232,299</b>    | <b>2,980,016</b>    | <b>1,626,830</b>    | <b>1,587,038</b>   | <b>175,455</b>      | <b>1,235,331</b>     | <b>(549,490)</b>     | <b>14,330,251</b>   |
| <b>Cash Rollforward</b>                     |                     |                     |                    |                     |                     |                     |                     |                    |                     |                      |                      |                     |
| Cash, Beginning                             | 2,117,515           | 1,517,515           | 1,517,515          | 1,517,515           | 1,517,515           | 1,517,515           | 1,517,515           | 1,517,515          | 1,517,515           | 1,517,515            | 2,145,673            | <b>2,117,515</b>    |
| Net Estimated Cashflow                      | 34,940              | 2,489,470           | 441,319            | 3,077,043           | 1,232,299           | 2,980,016           | 1,626,830           | 1,587,038          | 175,455             | 1,235,331            | (549,490)            | <b>14,330,251</b>   |
| Revolver Paydown (Adequate Protection Cost) | (634,940)           | (2,489,470)         | (441,319)          | (3,077,043)         | (1,232,299)         | (2,980,016)         | (1,626,830)         | (1,587,038)        | (175,455)           | (607,173)            | (1,319,906)          | <b>(16,171,489)</b> |
| <b>Ending Cash</b>                          | <b>1,517,515</b>    | <b>1,517,515</b>    | <b>1,517,515</b>   | <b>1,517,515</b>    | <b>1,517,515</b>    | <b>1,517,515</b>    | <b>1,517,515</b>    | <b>1,517,515</b>   | <b>1,517,515</b>    | <b>2,145,673</b>     | <b>276,277</b>       | <b>276,277</b>      |
| <b>LOC + FILO Rollforward</b>               |                     |                     |                    |                     |                     |                     |                     |                    |                     |                      |                      |                     |
| Beginning, LOC Balance + FILO               | 23,228,658          | 22,593,719          | 20,104,249         | 19,537,930          | 16,460,887          | 15,228,588          | 12,248,571          | 10,621,741         | 9,034,703           | 8,859,248            | 8,252,075            | <b>23,228,658</b>   |
| FILO  | -                   | -                   | (125,000)          | -                   | -                   | -                   | -                   | -                  | -                   | -                    | -                    | <b>(125,000)</b>    |
| Revolver Paydown (Adequate Protection Cost) | (634,940)           | (2,489,470)         | (441,319)          | (3,077,043)         | (1,232,299)         | (2,980,016)         | (1,626,830)         | (1,587,038)        | (175,455)           | (607,173)            | (1,319,906)          | <b>(16,171,489)</b> |
| <b>Ending, LOC Balance + FILO</b>           | <b>22,593,719</b>   | <b>20,104,249</b>   | <b>19,537,930</b>  | <b>16,460,887</b>   | <b>15,228,588</b>   | <b>12,248,571</b>   | <b>10,621,741</b>   | <b>9,034,703</b>   | <b>8,859,248</b>    | <b>8,252,075</b>     | <b>6,932,169</b>     | <b>6,932,169</b>    |

Note: Augment sales were not included in this budget. The liquidator would expect to sell approximately \$4.0 million of additional stock (i.e. their product) in the open stores; the Company would receive approximately \$0.3 million in additional receipts due to the estimated augment sales.